SUB-ENCLOSURES

(1)

GOVERNMENT FISHERIES—CANNERY—CHALIYAM.

Balance Sheet as at 30th June 1924.

CAPITAL AND LIABILITIES.

	RS.	A.	P.	RS.	A.	P.
Capital—						
Government of Madras—						
Balance as per last balance sheet ..	..			1,02,814	14	5
Less loss as per last balance sheet ..	2,371	8	5			
Less remittances during the previous year adjusted in the Cannery books during the year.	156	12	6			
Less balance of permanent advance returned.	231	13	9			
				2,760	2	8
				1,00,054	11	9
Add working capital	..			3,000	0	0
Add reserve for expenses—						
Direction charges	3,145	5	4			
Interest on capital	4,351	12	0			
Audit fees	450	0	0			
Contribution for leave and pension allowances.	145	0	6			
				8,092	1	10
				1,11,146	13	7
Reserve for bad and doubtful debts—				269	15	0
Liabilities—						
For Purchases	283	5	5			
„ Expenses	455	7	3			
„ Customers credit balances ..	44	11	0			
„ Europe stores	2,265	13	0			
				3,049	4	8
Total ..				1,14,466	1	3

PROPERTY AND ASSETS.

	RS.	A.	P.	RS.	A.	P.
Fixed capital expenditure—						
Buildings as per—						
Last balance sheet	18,597	0	0			
Less depreciation to date	1,623	8	0			
				16,973	8	0
Plant and machinery—						
As per last balance sheet	23,350	9	0			
Less depreciation to date	2,705	7	0			
				20,645	2	0
Office furniture—						
As per last balance sheet .. .	1,423	12	2			
Add additions during the year ..	21	13	6			
	1,445	9	8			
Less depreciation to date	118	8	2			
				1,327	1	6
				38,945	11	6
Tools	..			985	8	0
Raw materials	..			14,122	9	8
Stock in trade	..			54,267	13	4
Book debts—						
Considered good	884	5	11			
Considered doubtful	269	15	0			
				1,154	4	11
Cash and other balances—						
With sub-treasury, Calicut, No. I A/c.	1,977	4	8			
With sub-treasury, Calicut, No. II A/c.	750	0	0			
Cash on hand	153	12	3			
Service stamps	211	1	0			
				3,092	1	11
Profit and loss account—						
Loss for the quarter ending 30th June 1924.	..			1,897	15	11
Total ..				1,14,466	1	3

Examined and found correct.

MADRAS,
19th *September* 1924.

FRASER & ROSS,
Chartered Accountants,
Commercial Accountants and Auditors to the Govt. of Madras.

(2)

Production Account for the quarter ending 30th June 1924.

	RS.	A.	P.	RS.	A.	P.
To Opening stock—						
Raw materials	10,768	14	1			
Empty cans	1,208	2	0			
Guano	177	4	0			
Fish oil	14	0	0			
Prawn shells	6	14	0			
Pit manure	20	0	0			
				12,195	2	1
To Purchases—						
Fish for curing	457	3	6			
Raw materials including condiments ..	3,303	2	7			
				3,760	6	1
To Manufacturing wages	..			872	0	5
To Salaries—						
Mechanic	105	0	0			
Canning overseer	105	4	0			
Store-clerk (half pay)	54	12	0			
Superintendent (one-third)	100	0	0			
				365	0	0
To Repairs	..			96	13	0
„ Depreciation on tools 10 per cent ..	..			25	8	0
Total ..				17,314	13	7

	RS.	A.	P.	RS.	A.	P.
By Sundry sales	..			31	13	6
By Value of canned fish produced	..			3,493	10	5
„ Closing stock—						
Raw materials	12,432	5	8			
Empty cans	1,166	0	0			
Guano	165	0	0			
Fish oil	10	0	0			
Prawn shells	6	0	0			
Pit manure	10	0	0			
				13,789	5	8
Total ..				17,314	13	7